

PI-1524 Standard Tuition Workbook

Instructions

Updated March 26, 2015

Tuition, “the price of or payment for instruction,”¹ is charged by agencies for the instruction of students who are not their responsibility to educate, legally or financially. The way tuition is determined depends on the type of enrollment arrangement. By law, tuition for students in the open enrollment program, attending under a tuition waiver, and parent-paid non-residents is based on a flat rate plus any specific, additional costs of special education required for fulfilling their IEPs, if applicable.² In other circumstances—tuition paid by one school district to another, by the state or a county, or by an adult who has “aged out” of the right to a free education—the tuition amount is determined by a formula defined in state law or another method approved by DPI.³

Historically, DPI has allowed districts to use the open enrollment rate in lieu of the statutory ‘standard tuition’ formula. The open enrollment rate or the exact cost of services are the only approved alternatives to standard tuition. A district not otherwise required to use the open enrollment rate may determine tuition by the statutory formula. **The PI-1524 workbook calculates standard tuition based on the daily rates defined in s. 121.83, Wis. Stats.**

Instructions

The instructions below cover each tab in the standard tuition workbook. Tabs are shown across the bottom of the Excel window; clicking on a tab brings up that particular worksheet.

A – Rate

Tab A is used to compute daily regular and special tuition rates based on fiscal data, specified under the Wisconsin Uniform Financial Accounting Requirements (WUFAR). The accounts included in the computation implement the daily rate computation described in law. Fiscal data should come from a district’s most recent PI-1505 and PI-1505-SE Annual Reports or its own records.

Section I (Lines 1 through 42) – Regular Tuition

Regular tuition is based on the net cost of general and debt service funds (Funds 10 and 30) supported by property taxes and general state aids. The computation deducts costs funded by other LEAs, specific Fund 10 aids, and non-operational transactions, and adjusts for any fund balance generated or used. Two additional deductions are required by law when applicable:

¹ tuition. *Webster’s new collegiate dictionary* (8th ed.). (1977). Springfield, Mass.: G.C. Merriam.

² SS. 118.15 (16) and 121.81 (1), Wis. Stats.; *Doe v. Wis. DPI*. Case 03-CV-892, (E.D. Wis. 2004).

³ S. 121, subch. V, Wis. Stats.

- For any student being billed who was not transported by a district, a deduction is applied based on the district's regular transportation costs less any Pupil Transportation Aid received.
- For any student being billed who was counted by a district for aid membership, a deduction is applied for the imputed amount of general aids they generated.

Net costs are divided by the "total possible days of enrollment" reported through the ISES collection plus additional summer school FTE to get daily rates for regular tuition and the additional required deductions. (This is equivalent to "average daily membership" times the number of school days, specified in the statute).

Section II (Lines 43 through 92) – Special Tuition

If a student being billed receives special education services, regular tuition is not used. Instead, their tuition is computed from the agency's non-instructional costs, plus the costs of overall special education support and their particular program. The base portion of tuition is coded to Fund 10, while the additional special education tuition is coded to Fund 27.

Daily rates can be computed for up to three separate components of the agency's overall special education program in a single workbook. Each component must be computed separately, including when one student is served by multiple components (e.g. emotional-behavioral disturbance and speech/language). Only local (projects 011 and 019) costs are used in the computation—do not enter IDEA (project 340) or other grant-funded costs. **If any costs are to be entered on tab SAC for billing as a 'Special Additional Cost,' they may not be included in the amounts entered on tab A.**

EXAMPLE: A student receives both EBD and S/L services. The EBD program is distinct from the CD and LD programs, all of which the district code to function 158000.

- Complete the "Cost of Special Education Program #1" section for the EBD program.
 - Line 55: Select function 158000.
 - Line 56: Specify "EBD."
 - Line 57: Enter only the possible days of enrollment for students reported through ISES with a primary disability of EBD.
 - Lines 58 through 64: Enter only local EBD program and support costs, not the total costs coded to each function.
- Complete the "Cost of Special Education Program #2" section for the S/L program.
 - Line 66: Select function 156600.
 - Line 67: Nothing needs to be specified since S/L has its own function.
 - Line 68: Enter only the possible days of enrollment for students reported through ISES with a primary disability of S/L.
 - Line 69: Enter the total local cost coded to function 156600.
 - Lines 70 through 75: Enter only local S/L support costs, not the total costs coded to each function.

F – Daily Tuition

Tab F is used to determine the total tuition to be billed, based upon which students were enrolled for how long, what (if any) special education program served them, and the daily rates calculated on tab A. Information on each student is entered in section I—in addition to their name, date of birth, and grade, specific data are needed to determine which rates are applied for how many days:

- FTE for each special education program serving the student. The total special education FTE for a student may be less than or equal to, but not greater than, 1.0 (e.g. a student in a CD program for a quarter of the day would be entered as 0.25 FTE under that program’s number).
- Whether regular transportation was provided. If specialized transportation was provided as specified by the student’s IEP, “N” is selected.
- Whether the student was included in either of the September or January pupil counts for aid membership.
- The number of days and period for which the student is billed.
 - **IMPORTANT: If the student attended for partial days**, enter the equivalent number of full days but enter special education FTE as if they were attending full days.
EXAMPLE: A student attends only the special education program for half-days all year. Enter 1.0 under “Special Education FTE” and 90 ($\frac{1}{2}$ of 180) under “Enrollment Number of Days.”
- **If summer or interim session non-ESY days are being billed**, enter the average number of minutes per day the student is enrolled. These will be converted to FTE in the next section. If a student is billed for both regular and summer/interim days, **do not combine regular and summer/interim days on the same line—enter them on separate lines.** ESY summer/interim instructional days provided under an IEP are counted as full days.

Section II totals up the number of days for which each daily rate determined on tab A is used, and section III calculates the total tuition to be billed, divided between Funds 10 and 27.

EXAMPLE: A student enrolled and being billed for 180 days receives EBD services for half of each day and S/L services for a quarter of the day. EBD was entered as program #1 and S/L was entered as program #2 on tab A. The student received specialized transportation and was not counted for membership.

- Enter 0.5 under “Spec. Ed. FTE – Pgm. #1.”
- Enter 0.25 under “Spec. Ed. FTE – Pgm. #2.”

The 0.75 FTE under both programs is billed as special tuition, while the remaining 0.25 of their FTE is billed as regular tuition. Sections II and III populate break down the 180 days by category:

- Regular Education: 45 days (180×0.25) billed at the regular tuition rate.
- Special Education Program #1: 90 days (180×0.5) billed at the program #1 rate.
- Special Education Program #2: 45 days (180×0.25) billed at the program #2 rate.
- Subtotal, Special Education: 135 days ($(180 \times [0.5 + 0.25])$) billed for overall special education support at the support services rate.

SAC – Additional Cost

If a student receiving special education services has additional costs specific to their IEP, the district may bill those costs in full. **Any cost entered on tab SAC may not be included in the totals entered on tab A for computation of the daily rate.** Select the pupil from the dropdown in each section under “Itemized Special Additional Costs” and enter only specific, additional local costs (project 011 or 019) attributable to their IEP. Totals are summarized at the top.

STATEMENT

This tab summarizes the total tuition calculated on the other tabs and provides a statement that can be used for billing or providing an estimate. It also helps track payments already received by amount and source.

Sections I and II – Contact Information

Enter information for the billing agency and payor. “Agency Contact” and “Payor Contact” should be the individuals responsible for the tuition receivable/payable.

Section III – Tuition Summary

Select the statement type (“ESTIMATED” or “FINAL”) and enter the school year of service being billed. Tuition amounts will carry forward from tabs F and SAC.

Section IV – Tuition Invoice

Allocate any payments received to date to determine the amount being billed. Tuition paid with grant funds allocated and paid in the same year (e.g. IDEA, Title I) is entered separately from tuition paid with other local funds. Do not include any amount based upon special education or other categorical aids in the amount paid with grant funds—state aids are not grants.

Section V – Certification

A responsible official of the agency (e.g. superintendent, administrator, business manager) must sign off on the statement if it is used for billing.

HC – High Cost SPED

This tab calculates an amount of tuition for each student with disabilities that may be included in a resident school district’s claim for High Cost Special Education Aid. No user data entry is required; the worksheet computes everything from data on other tabs:

- Section I deducts the cost of special education supervision and coordination (function 223300, projects 011 and 019) from the cost of support services determined on tab A, and calculates a new daily rate for non-administrative support services. By law, administrative costs are not eligible for High Cost Special Education Aid.

- Section II will rarely be used; it calculates a daily rate for deducting general aids from the High Cost Special Education Aid claim amount. This only applies if tuition is billed for students who were included in a district's membership count, there is a deduction for general school aids, and there is not enough Fund 10 tuition or Fund 27 tuition for support services to cover it.
- Section III combines four numbers to arrive at an amount for each student that can be claimed for High Cost Special Education Aid:
 - The daily rate for non-administrative support services from section I, times the number of days billed for the student;
 - The daily rate of the general aid deduction to be taken for the student, if they were counted for membership, times the number of days billed;
 - The tuition for special education programs #1, #2, and #3 (as applicable) for the student—on tab F, this is the number of days billed \times ([FTE \times daily rate of program #1] + [FTE \times daily rate of program #2] + [FTE \times daily rate of program #3]).
 - The amount of special allocable costs entered for the student on tab SAC.

An agency billing tuition for students with disabilities should provide a copy of this worksheet with this invoice, if the paying district is planning to submit a claim for High Cost Special Education Aid for any of these students. Please note that the amounts calculated for the worksheet are what may be claimed, not what will actually be reimbursed. For details on High Cost Special Education Aid eligibility, program requirements, and payment, please see <http://sfs.dpi.wi.gov/highcost-sped>.